

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11
	:	
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	:	Case No. 08-13555 (JMP)
	:	
Debtors.	:	Jointly Administered
	:	

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**CERTIFICATE OF SERVICE**

I, Andrew E. Gelfand, hereby certify that, on October 12, 2012, I caused to be served a true and correct copy of the Response of Canary Wharf Management Ltd., Heron Quays (HQ2) T1 Limited and Heron Quays (HQ2) T2 Limited to Lehman Brothers Holdings Inc.'s Objection to Proofs of Claim Numbers 14824 and 14826, including its accompanying declarations and the exhibits thereto, by U.S. mail on Internal Revenue Service, Special Procedures Branch, 290 Broadway, New York, New York 10007 (Attn: District Director), and by hand delivery on:

1. The Honorable James M. Peck  
United States Bankruptcy Judge  
United States Bankruptcy Court for the Southern District of New York  
One Bowling Green  
Courtroom 601  
New York, New York 10004
2. Weil, Gotshal & Manges LLP  
767 Fifth Avenue  
New York, New York 10153  
Attn: Peter D. Isakoff and Robert Lemons

*Attorneys for the Debtors*

3. The United States Trustee for Region 2  
33 Whitehall Street  
21st Floor  
New York, New York 10004  
Attn: Tracy Hope Davis, Elisabetta Gasparini, and Andrea B. Schwartz

4. Milbank, Tweed, Hadley & McCloy LLP  
1 Chase Manhattan Plaza  
New York, New York 10005  
Attn: Dennis F. Dunne, Wilbur Foster, Jr., Dennis O'Donnell, and Evan R. Fleck

*Attorneys for the Creditors' Committee*

Dated: New York, New York  
October 12, 2012

Respectfully submitted,

/s/ Andrew E. Gelfand

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